

### Exhibit C.5 - Per Capita Costs History and Projections

Children's Medical	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
Cash-based Expenditures <sup>1</sup>	\$50,550,660	\$43,330,612	\$56,713,621	\$65,205,431	\$91,693,631	\$100,411,637	\$150,306,188		
Caseload <sup>2</sup>	44,600	41,786	41,945	47,047	57,795	61,582	68,725	76,741	86,516
Per Capita	\$1,133.42	\$1,036.96	\$1,352.09	\$1,385.96	\$1,586.53	\$1,630.54	\$2,187.07	<b>\$2,324.41</b>	<b>\$2,422.04</b>
% Per Capita Change	-	-8.51%	30.39%	2.51%	14.47%	2.77%	34.13%	6.28%	4.20%
Blended Base Rate <sup>2</sup>	\$88.10	\$92.01	\$102.12	\$105.85	\$119.78	\$122.11	\$145.34	\$154.47	\$160.95
% Blended Rate Change		4.44%	10.99%	3.65%	13.16%	1.94%	19.03%	6.28%	4.20%
Prenatal Medical	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
Cash-based Expenditures <sup>1</sup>	\$1,226,490	\$6,685,402	\$11,612,272	\$16,892,791	\$17,798,749	\$19,437,577	\$17,356,024		
Caseload	101	472	963	1,170	1,570	1,665	1,561	2,393	3,303
Per Capita	\$12,143.47	\$14,163.99	\$12,058.43	\$14,438.28	\$11,336.78	\$11,674.22	\$11,118.53	<b>\$14,794.32</b>	<b>\$15,452.67</b>
% Per Capita Change	-	16.64%	-14.87%	19.74%	-21.48%	2.98%	-4.76%	33.06%	4.60%
Base Rate	-	\$888.49	\$816.97	\$1,045.44	\$864.09	\$915.80	\$821.35	\$1,092.92	\$1,141.55
% Rate Change	-	-	-8.05%	27.97%	-17.35%	5.98%	-10.31%	33.06%	4.45%
Children's Dental	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
Cash-based Expenditures <sup>1</sup>	\$5,405,336	\$4,656,589	\$5,707,513	\$6,888,782	\$8,735,185	\$9,876,754	\$10,766,208		
Caseload	44,600	41,786	41,945	47,047	57,795	61,582	68,725	76,741	86,516
Per Capita	\$121.20	\$111.44	\$136.07	\$146.42	\$151.14	\$160.38	\$156.66	<b>\$152.32</b>	<b>\$155.46</b>
% Per Capita Change	-	-8.05%	22.10%	7.61%	3.22%	6.11%	-2.32%	-2.77%	2.06%
Rate	\$10.95	\$11.31	\$11.82	\$13.30	\$13.84	\$14.66	\$14.81	\$14.40	\$14.70
% Rate Change	-	3.29%	4.51%	12.52%	4.06%	5.92%	1.02%	-2.77%	2.06%
<sup>1</sup> Cash-based expenditures from the Colorado Financial Reporting System (COFRS). In children's medical only, the reversal of the FY 2005-06 accounts receivable in the amount of \$4,661,297 artificially pushed expenditures from FY 2005-06 to FY 2006-07. The FY 2005-06 accounts receivable accounted for approximately 5.2% of the accrual-based expenditures in FY 2006-07. The FY 2006-07 cash-based expenditures for children's medical from COFRS are decreased by a like amount in order to approximate the FY 2006-07 expenditures without the artificial inflation. The FY 2006-07 expenditures reported here are adjusted. <sup>2</sup> Calculated blended rate for FY 2003-04 through FY 2009-10 based on final caseload shares in the ASO and HMOs. Projected blended base rates for FY 2010-11 and FY 2011-12 assume that 32.0% and 30.0% of children will be in the State's managed care network, respectively, with the remainder in HMOs. See narrative for details.									

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FY 2010-11 Capitation Rates					
	Kids- ASO	Kids- HMO	Kids- Blended <sup>1</sup>	Prenatal	Dental
FY 2009-10 Base Rate (Includes Facility and Physician Reimbursement Changes)	\$155.61	\$140.00	\$145.34	\$821.35	\$14.81
FY 2010-11 Base Rate (Includes Facility and Physician Reimbursement Changes)	\$174.93	\$144.84	\$154.47	\$1,092.92	\$14.40
FY 2010-11 Base Growth	12.42%	3.46%	6.28%	33.06%	-2.77%
Total FY 2010-11 Rate	\$174.93	\$144.84	\$154.47	\$1,092.92	\$14.40
FY 2010-11 Per Capita Calculations					
			Kids (Blended)	Prenatal	Dental
FY 2009-10 Total Per Capita			\$2,187.07	\$11,118.53	\$156.66
FY 2010-11 Base Growth			6.28%	33.06%	-2.77%
Projected FY 2010-11 Base Per Capita			\$2,324.41	\$14,794.32	\$152.32
Projected FY 2010-11 Final Per Capita			\$2,324.41	\$14,794.32	\$152.32
<sup>1</sup> Projected blended rates for FY 2010-11 and FY 2011-12 assume that 35.0% of children will be in the State's managed care network, with the remainder in HMOs. See narrative for details.					
FY 2011-12 Per Capita Calculations					
			Kids (Blended)	Prenatal	Dental
FY 2010-11 Total Per Capita			\$2,324.41	\$14,794.32	\$152.32
FY 2011-12 Base Growth Projection			4.20%	4.45%	2.06%
Projected FY 2011-12 Base Per Capita			\$2,422.04	\$15,452.67	\$155.46
Projected FY 2011-12 Final Per Capita			\$2,422.04	\$15,452.67	\$155.46